



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Persons liable to pay tax

16 Liability to pay tax

- (1) The person liable to pay the tax charged on a taxable disposal made at an authorised landfill site is the landfill site operator.
- (2) The reference in subsection (1) to the landfill site operator is to the person who is at the time of the disposal the operator of the landfill site which constitutes or contains the land on or under which the disposal is made.
- (3) The person liable to pay the tax charged on a taxable disposal made at an unauthorised landfill site is any person who—
 - (a) made the disposal, or
 - (b) knowingly permitted the disposal to be made.
- (4) Where two or more persons are liable under subsection (3), those persons are jointly and severally liable to pay the tax.
- (5) In this section—
 - (a) an “authorised landfill site” is land referred to in section 12(1),
 - (b) an “unauthorised landfill site” is land referred to in section 12(3).

17 Liability of controllers of landfill sites

- (1) The Scottish Ministers may, by regulations, make provision about the liability of controllers of landfill sites to pay the tax.
- (2) A person is the controller of the whole, or a part, of a landfill site at a given time if the person determines, or is entitled to determine, what disposals of material (if any) may be made—
 - (a) at every part of the site at that time, or

Status: This is the original version (as it was originally enacted).

- (b) at that part of the site at that time,
(as the case may be).
- (3) But a person who determines or is entitled to determine what disposals may be made at a landfill site or any part of a landfill site only because the person is an employee or agent of another is not the controller of that site or (as the case may be) that part of that site.
- (4) The regulations may, in particular, make provision (or further provision) about—
 - (a) who is a controller of a landfill site for the purposes of this Act,
 - (b) the circumstances in which a controller is liable to pay tax,
 - (c) the amount of tax which a controller is liable to pay,
 - (d) the entitlement of a controller to credit in respect of tax, and
 - (e) the arrangements for payment of tax by a controller.
- (5) The regulations may modify any enactment (including this Act).